



State of Washington
Department of Revenue

Excise Tax Advisory

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MUNICIPAL INCOME FROM METERS IN A FERRY TERMINAL PARKING LOT

Issued July 8, 1966

Is the income from meters installed by taxpayer city in a ferry terminal parking lot subject to Retailing Business Tax and Retail Sales Tax?

Taxpayer city owned and operated a parking area adjacent to a ferry terminal. To raise revenue to hire additional policemen and regulate the traffic congestion in the parking area the city installed parking meters. The driveways through the parking lot were city streets.

RCW 82.04.050 specifically includes automobile parking within the definition of "sale at retail." Rule 189 makes the Revenue Act applicable generally to all service and sales activities of a municipal subdivision.

The Commission, reaffirming a prior ruling (Vol. X, A.R. 16), held that the Retailing Business Tax and Retail Sales Tax apply to county and city off-street parking. Although the Commission has not asserted tax liability upon on-street parking meters because of their function as traffic regulation devices, the parking lot in the instant case constituted an automobile parking business taxable as a "sale at retail."

ETBS have been made Excise Tax Advisories, and have retained their old number. Advisories with a 2 (plus three digits) are new advisories, ETBs that have been revised and readopted after review under the Department's regulatory improvement program, or advisories that have been revised and/or readopted.

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